



# Circular Letter

California Public Employees' Retirement System  
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Special:

**TO: SCHOOL EMPLOYERS**

**SUBJECT: 1999/2000 SCHOOL EMPLOYER POOL CONTRIBUTION  
RATE**

The PERS Board of Administration, at its May 19, 1999 meeting, approved the school employer pool contribution rate of 0.000% for the 1999/2000 fiscal year effective with the **first payroll period that ends in July 1999**. Your employer contribution rate may continue to vary annually based on the experience of PERS members employed by school employers.

Section 2231 of the Revenue and Taxation Code provides for reimbursement of certain costs of legislatively mandated benefits programs. Normally, public agencies and Schools which have incurred mandated costs file claims for reimbursement with the State Controller's Office, which then pays approved claims from funds appropriated by the Legislature.

Previous legislation has resulted in mandated benefits for our School Employers:

Chapter 1398/74 (AB 2926)

Unused Sick Leave Credit

Chapter 799/80 (SB 162)

Increased Death Benefits

The cost of these benefit improvements is included in the 7/1/99 School Employer rate of 0.000%.

If you have any questions, please contact the Actuarial & Employer Services Division at the above listed address or telephone number.